MONTANA LEGISLATIVE HISTORY

Chapter 295 19 97

Bill H _____ S 49 Original bill & history X C

H. Committee on TAXATION

Hearing Date(s) 3/6 X C

& EXEC ACTION _____ C

_____ C

_____ C

Date Out _____ C

S. Committee on LOCAL GOV'T

Hearing Date(s) 1/16 X C

EXEC ACTION 2/4 X C

_____ C

_____ C

Did this bill originate in an interim committee? ____Yes ____No

Committee _____ Report _____

2/05 SIGNED BY GOVERNOR
CHAPTER NUMBER 6
EFFECTIVE DATE: 02/05/97

SB 48 INTRODUCED BY SPRAGUE *LC0229 DRAFTER: FOX*

REVISE THE YOUTH COURT ACT

BY REQUEST OF JUVENILE JUSTICE & JUVENILE MENTAL HEALTH STUDY COMMISSION

12/24	INTRODUCED		
12/30	FISCAL NOTE REQUESTED		
1/03	REFERRED TO JUDICIARY		
1/06	FIRST READING		
1/10	HEARING		
1/16	FISCAL NOTE RECEIVED		
1/16	FISCAL NOTE PRINTED		
1/29	REVISED FISCAL NOTE REQUESTED		
1/30	COMMITTEE REPORT—BILL PASSED AS AMENDED		
2/05	REVISED FISCAL NOTE RECEIVED		
2/06	REVISED FISCAL NOTE PRINTED		
2/07	2ND READING PASSED	43	5
2/08	3RD READING PASSED	46	4
	TRANSMITTED TO HOUSE		
2/10	FIRST READING		
2/10	REFERRED TO CORRECTIONS SELECT COMMITTEE		
2/18	HEARING		
3/11	COMMITTEE REPORT—BILL CONCURRED AS AMENDED		
3/13	2ND READING CONCURRED AS AMENDED	68	31
3/14	REVISED FISCAL NOTE REQUESTED		
3/15	3RD READING CONCURRED	67	30
	RETURNED TO SENATE WITH AMENDMENTS		
3/18	REREFERRED TO JUDICIARY TO CONSIDER HOUSE AMENDMENTS		
3/20	REVISED FISCAL NOTE RECEIVED		
3/21	REVISED FISCAL NOTE PRINTED		
3/25	HEARING		
3/25	COMMITTEE REPORT—RECOMMENDED HOUSE AMENDMENTS BE REJECTED		
3/26	2ND READING AMENDMENTS NOT CONCURRED	50	0
3/27	FREE CONFERENCE COMMITTEE APPOINTED		
4/07	HEARING		
4/09	FREE CONFERENCE COMMITTEE REPORT NO. 1		
4/11	2ND READING FREE CONFERENCE COMMITTEE REPORT NO. 1 ADOPTED	50	0
4/12	3RD READING FREE CONFERENCE COMMITTEE REPORT NO. 1 ADOPTED	46	2
	HOUSE		
4/03	FREE CONFERENCE COMMITTEE APPOINTED		
4/09	FREE CONFERENCE COMMITTEE REPORT NO. 1		
4/15	2ND READING FREE CONFERENCE COMMITTEE REPORT NO. 1 ADOPTED	90	6
4/16	3RD READING FREE CONFERENCE COMMITTEE REPORT NO. 1 ADOPTED	82	17
4/25	SIGNED BY PRESIDENT		
4/30	SIGNED BY SPEAKER		
4/30	TRANSMITTED TO GOVERNOR		
5/07	SIGNED BY GOVERNOR CHAPTER NUMBER 550 EFFECTIVE DATE: 07/01/97		

SB 49 INTRODUCED BY GAGE *LC0237 DRAFTER: MARTIN*

REVISE THE DISTRIBUTION OF LOCAL GOVERNMENT SEVERANCE TAXES AND OIL AND NATURAL GAS PRODUCTION TAXES FOR DEFICIENCY ASSESSMENTS OR FOR OVERPAYMENT OF THE TAXES

BY REQUEST OF DEPARTMENT OF REVENUE

12/24	INTRODUCED		
12/30	FISCAL NOTE REQUESTED		
1/03	REFERRED TO LOCAL GOVERNMENT		
1/06	FIRST READING		
1/07	FISCAL NOTE RECEIVED		
1/08	FISCAL NOTE PRINTED		
1/16	HEARING		
2/06	COMMITTEE REPORT—BILL PASSED		
2/08	2ND READING PASSED	47	0
2/10	3RD READING PASSED	47	1
	TRANSMITTED TO HOUSE		
2/11	FIRST READING		
2/11	REFERRED TO TAXATION		
3/06	HEARING		
3/07	COMMITTEE REPORT—BILL CONCURRED		
4/08	2ND READING CONCURRED	98	2
4/09	3RD READING CONCURRED	92	8
	RETURNED TO SENATE		
4/14	SIGNED BY PRESIDENT		
4/15	SIGNED BY SPEAKER		
4/15	TRANSMITTED TO GOVERNOR		
4/17	SIGNED BY GOVERNOR CHAPTER NUMBER 295 EFFECTIVE DATE: 04/17/97		

SB 50 INTRODUCED BY KEATING *LC0619 DRAFTER: BOHYER*

ALLOW THE LESSEE OF AN OIL, GAS, OR OTHER MINERAL LEASE TO MAKE IN A SINGLE REQUEST FOR RECORDATION THE ASSIGNMENT OR RELEASE OF MORE THAN ONE LEASE

12/24	INTRODUCED		
12/30	FISCAL NOTE REQUESTED		
1/03	REFERRED TO NATURAL RESOURCES		
1/06	FIRST READING		
1/13	HEARING		
1/13	FISCAL NOTE RECEIVED		
1/13	FISCAL NOTE PRINTED		
1/21	COMMITTEE REPORT—BILL PASSED		
1/22	2ND READING PASSED	50	0
1/23	3RD READING PASSED	49	0
	TRANSMITTED TO HOUSE		
1/24	FIRST READING		
1/24	REFERRED TO NATURAL RESOURCES		
1/31	HEARING		
2/06	COMMITTEE REPORT—BILL CONCURRED		
4/03	2ND READING CONCURRED	87	13
4/04	3RD READING CONCURRED	89	10
	RETURNED TO SENATE		
4/08	SIGNED BY PRESIDENT		
4/08	SIGNED BY SPEAKER		
4/09	TRANSMITTED TO GOVERNOR		

SENATE BILL NO. 49

INTRODUCED BY GAGE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DISTRIBUTION OF LOCAL GOVERNMENT SEVERANCE TAXES AND OIL AND NATURAL GAS PRODUCTION TAXES FOR DEFICIENCY ASSESSMENTS OR FOR OVERPAYMENT OF THE TAXES; REQUIRING THAT DEFICIENCY ASSESSMENTS FOR LOCAL GOVERNMENT SEVERANCE TAXES BE COLLECTED IN THE SAME MANNER AS OIL AND NATURAL GAS DEFICIENCY ASSESSMENTS; REQUIRING THAT DEFICIENCY ASSESSMENTS FOR CERTAIN LOCAL GOVERNMENT SEVERANCE TAXES BE DISTRIBUTED AS CURRENT REVENUE; REQUIRING THAT CREDITS OR REFUNDS FOR THE OVERPAYMENT OF OIL AND NATURAL GAS PRODUCTION TAXES OR LOCAL GOVERNMENT SEVERANCE TAXES BE WITHHELD FROM CURRENT DISTRIBUTIONS; REQUIRING THE DEPARTMENT OF REVENUE TO DEMAND THE AMOUNT OF REFUND FOR OVERPAYMENTS FROM THE COUNTY TO WHICH THE TAX WAS ORIGINALLY DISTRIBUTED; AMENDING SECTIONS 15-36-314 AND 15-36-315, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-36-314, MCA, is amended to read:

"**15-36-314. Deficiency assessment -- local government severance tax deficiency assessment -- review -- interest.** (1) When the department determines that the amount of the tax due, including the amount due for the local government severance tax, is greater than the amount disclosed by a return, it shall mail to the taxpayer a notice, pursuant to 15-1-211, of the additional tax proposed to be assessed. The notice must contain a statement that if payment is not made, a warrant for distraint may be filed. The taxpayer may seek review of the determination pursuant to 15-1-211.

(2) (a) The department shall collect deficiency assessments of the local government severance tax in the same manner as it collects oil and natural gas production tax deficiency assessments.

(b) Any local government severance taxes that are collected on oil and natural gas production occurring after December 31, 1988, and before January 1, 1995, must be treated as current revenue for

the purposes of distribution and must be distributed pursuant to 15-36-324(8)(a).

~~(2)~~(3) A deficiency assessment must bear interest until paid at the rate of 1% a month or fraction of a month, computed from the original due date of the return."

Section 2. Section 15-36-315, MCA, is amended to read:

"**15-36-315. Credit or refund for overpayment -- refund from county -- interest on overpayment.** (1) If the department determines that the amount of tax, penalty, or interest due for any taxable period is less than the amount paid, the amount of the overpayment must be credited against any tax, penalty, or interest then due from the taxpayer and the balance refunded to the taxpayer or its successor through reorganization, merger, or consolidation or to its shareholders upon dissolution.

(2) (a) The amount of an overpayment credited against any tax, penalty, or interest due for any tax period or any refund or portion of a refund, which has not been distributed pursuant to 15-36-324, must be withheld from the current distribution made pursuant to 15-36-324.

(b) If the amount of the refund reduces the amount of tax previously distributed pursuant to 15-36-324 and if the current distribution, if any, is insufficient to offset the refund, then the department shall demand the amount of the refund from the county to which the tax was originally distributed. The county treasurer shall remit the amount demanded within 30 days of the receipt of notice from the department.

(3) A refund that is paid by the department for an overpayment of the local government severance tax for oil or natural gas production occurring after December 31, 1988, and before January 1, 1995, must be treated as issued for the current distribution period for distribution purposes, and the refund must be apportioned in the same manner as taxes are distributed pursuant to 15-36-324(8)(a).

~~(2)~~(4) Except as provided in subsection ~~(3)~~ (5), interest must be allowed on overpayments at the same rate as is charged on deficiency assessments provided in 15-36-314 beginning from the due date of the return or from the date of overpayment, whichever date is later, to the date on which the department approves refunding or crediting of the overpayment.

~~(3)~~(5) (a) Interest may not accrue during any period in which the processing of a claim for refund is delayed more than 30 days by reason of failure of the taxpayer to furnish information requested by the department for the purpose of verifying the amount of the overpayment.

(b) Interest is not allowed:

(i) if the overpayment is refunded within 6 months from the date on which the return is due or from the date on which the return is filed, whichever is later; or

(ii) if the amount of interest is less than $1."

NEW SECTION. **Section 3. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to any local government severance tax deficiency assessments or refunds collected or refunded by the department of revenue for oil or natural gas production occurring after December 31, 1988, and before January 1, 1995.

NEW SECTION. **Section 4. Effective date.** [This act] is effective on passage and approval.

-END-

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for SB0049, as introduced

DESCRIPTION OF PROPOSED LEGISLATION: An act revising the distribution of local government severance taxes and oil and natural gas production taxes for deficiency assessments or for overpayment of the taxes; requiring that deficiency assessments for local government severance taxes be collected in the same manner as oil and natural gas deficiency assessments; requiring that deficiency assessments for certain local government severance taxes be distributed as current revenue; requiring that credits or refunds for the overpayment of oil and natural gas production taxes or local government severance taxes be withheld from current distributions; requiring the department of revenue to demand the amount of refund for overpayments from the county to which the tax was originally distributed; amending sections 15-36-314 and 15-36-315, MCA; and providing an immediate effective date and a retroactive applicability date.

FISCAL IMPACT:

Under the proposed legislation, there is no impact to tax collections, however, there is impact to revenue distribution. The bill would distribute any audit collections under the old (prior to January 1, 1995) Local Government Severance Tax (LGST) in the same manner as collections under the current Oil and Gas Production Tax. The formula used to distribute the former LGST revenues was changed during the last legislative session to incorporate emergency mills levied during the base year. These changes affected four levy districts in Fallon County. The effect of the proposed legislation would cause Fallon County taxing jurisdictions to receive a smaller portion and all other taxing jurisdictions to receive a greater portion of any pre-1/1/95 audit collections. The amount of pre-1/1/95 audit collections is not determinable at this time.

Dave Lewis 1-6-97

DAVE LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Delwyn Gage 1-7-97

DELWYN GAGE, PRIMARY SPONSOR DATE

MINUTES

MONTANA SENATE
55th LEGISLATURE - REGULAR SESSION

COMMITTEE ON LOCAL GOVERNMENT

Call to Order: By **CHAIRMAN TOM BECK**, on January 16, 1997, at 1:00 p.m., in Room 405.

ROLL CALL

Members Present:

Sen. Thomas A. "Tom" Beck, Chairman (R)
Sen. Mike Sprague, Vice Chairman (R)
Sen. Dorothy Eck (D)
Sen. Sharon Estrada (R)
Sen. Wm. E. "Bill" Glaser (R)
Sen. Don Hargrove (R)
Sen. John "J.D." Lynch (D)
Sen. Walter L. McNutt (R)
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Martha Colhoun, Legislative Services Division
Jodi Jones, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Committee Business Summary:

Hearing(s) & Date(s) Posted:		SB 49, SB 51, SB 121
		Posted: 01/13/97
	Executive Action:	SB 77 Do pass as amended
		SB 121 Do pass

HEARING ON SB 49

Sponsor: DELWYN GAGE, SD 43, Cut Bank

Proponents:

Don Hoffman, Department of Revenue

Informational Testimony:

Gordon Morris, MT Assoc. of Counties
Tom Daubert, Assoc. of Oil, Gas and Coal Counties
Art Kleiivjan, Blaine Co. Commissioner
Jerome Anderson, Shell Western Exploration

Larry Brown, Northern MT Oil and Gas Assoc.

Opening Statement by Sponsor:

DELWYN GAGE, SD 43, Cut Bank, presented SB 49. This bill was a request of the Department of Revenue and it clarifies deficiencies and over payments on oil and gas taxes particularly on local government severance taxes.

Proponents' Testimony:

Don Hoffman, Department of Revenue, spoke in favor of SB 49. It would keep the Department of Revenue and local governments from having to distribute very small amounts of money when it relates to pre-85 production. See **(EXHIBIT 1).** In the 1995 Legislative Session the Department of Revenue did some consolidation of oil and gas production taxes. This bill would allow the department to take money collected under a deficiency assessment or a refund that is owed to a tax-payer and use it as distribution purposes and for current revenue. He used an example of this type of distribution. See **(EXHIBIT 1).** He said currently there is about 125 different levy districts in Montana that have oil and gas production in them and they receive a distribution of money. He said current revenues that the department distributes on a quarterly basis is about $9 Million. This will eliminate extra accounting by local governments under this bill.

Informational Testimony:

Gordon Morris, MT Assoc. of Counties, asked to make a couple of technical comments on the bill. He discussed the language on page 2, lines 2 and 3. He suggested some amendments. In the current language of the bill the deficiency assessment must bear interest until paid at the rate of one percent per month. He feels this is an excessive amount of interest. He suggested an amendment that would bear interest at a rate of interest generated by the pool investment fund for the appropriate period or at a rate of 6 percent per year. Overpayment could be used as a means of investment. He also discussed line 17 on page 2. "The county treasurer shall remit the amount demanded within 30 days of the receipt of notice from the department". 30 days is a short time and very difficult to come up with both principal and interest. He suggested the treasurer has to be notified that the refund is due and the money would continue to accrue until paid to the recipient.

{Tape: 1; Side: A; Approx. Time Count: 1:10 p.m.; Comments: .}

Tom Daubert, Assoc. of Oil, Gas, and Coal Counties, agreed with **Mr. Morris** on the changes proposed in the bill. He feels that the 12 percent will penalize instead of helping. He would like to see some changes in the repayment and credit options.

Art Kleiivjan, Blaine Co. Commissioner, also concurred with the suggestions of **Mr. Morris.** He said in Blaine Co. they have had to deal with a net proceed tax and try to handle it without penalty or interest. He said it would be easier to go past a fiscal year so that these overpayments could be budgeted.

Jerome Anderson, Shell Western Exploration, said they are the largest producer of crude in Montana. He is concerned about the rate of interest in connection with the open ended paying period by the county treasurer. If the interest rate is reduced with respect to refunds then it goes back to individuals in connection with an overpayment. The interest rate should also be reduced with respect to an underpayment shown during an audit. With the unlimited time frame for these payments, the money might never get paid and lead to unnecessary litigation.

Larry Brown, Northern Montana Oil and Gas Assoc., said the section that their company is concerned about is section 3 on retroactive applicability. He said in 1988-1995 the counties have gone through excessive bookkeeping. He said his members have smaller oil wells producing less than 2 barrels a day and they don't make any money and are a liability in the tax system. If you have an overpayment one year and an underpayment the next it creates problems. Their association would like the committee to take a look at the retroactive applicability.

Questions From Committee Members and Responses:

SENATOR MIKE SPRAGUE, asked **Mr. Hoffman** if the Department has a problem with the percentage of the deficiency assessment. **Don Hoffman** said under deficiency assessment, if the tax payer under-pays a production tax then they will pay one percent interest from the time it was issued until the time they pay. The amount of interest that is earned by the deficiency assessment will be shared with the county and local government under the distribution formula.

SENATOR SPRAGUE asked if they are paying an interest on the deficiency amount, in other words 50 percent of that 1 percent is given to the counties. **Mr. Hoffman** said based upon the distribution formulas, counties would receive the same share of the interest that they do of the tax. There is no 50 percent and it is based on the type of production and different percentages are distributed under other statutes.

SENATOR SPRAGUE asked if the 1 percent per month was fair. **Mr. Hoffman** said it is fair with other interest rates that the Department of Revenue has for underpayments. With respect to refunds, generally the only time the department has to pay interest on an overpayment is if they do not refund the money within 6 months. This money all goes into a pot and goes to the counties based on a formula. If the interest is paid, it comes out of the pot and all counties would share it based on the formula. On page 2 line 14 he explained this statute and he said

in most cases there is money to offset these refunds. If the money cannot be treated as current revenue then the department may have to go back and get the money.

SENATOR SPRAGUE asked if the 30 days is relevant to the receipt of notice. He asked should the 6 months be applied under this bill. **Mr. Hoffman** said once a refund has been determined and set and there is not sufficient money in any county to offset that refund then the 30 days comes in and the 6 months is exclusive. The money will be processed and given to the county in a timely matter to refund the taxpayer. If the date is extended then the state will support that overpayment till the money can be refunded.

{Tape: 1; Side: A; Approx. Time Count: 1:24 p.m.; Comments: .}

Closing by Sponsor:

SENATOR GAGE said the counties are often in a position to refund money but have not budgeted for it. This legislation would allow the counties to not have to pay the money until the next budgeting cycle comes around. He feels the 1 percent should be consistent throughout the codes of the State of Montana. If one industry is charged 1 percent on deficiency assessments they should all be the same. He urged passage of SB 49.

HEARING ON SB 51

Sponsor: **SENATOR JOHN HERTEL, SD 47, Moore**

Proponents:

Gordon Morris, Montana Assoc. of Counties
Mary Ellerd, MT. Juvenile Probation Officers Assoc.
Robert Throssell, MT. Assoc. of Clerk and Recorders

Opponents: None

Opening Statement by Sponsor: **SENATOR JOHN HERTEL, SD 47, Moore,** presented SB 51. It coordinates the cost of living adjustments for probation officers with other county officials. The bill explains the salaries and the cost of living adjustments, which are determined by using the applicable formula 7-4-2504. He explained section 2 of the bill as it gives some guidelines for the deputy probation officer.

Proponents' Testimony:

Gordon Morris, MT Assoc. of Counties, spoke in favor of SB 51. He said this is a fairness and equity issue and makes the salaries for the probation officer consistent with the language elsewhere in the law. Probation officers would get the same adjustments as the other county officials. If county commissioners decided to freeze salaries they could all be treated the same way.

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1
1-16-97
SB 49

Combined Oil and Gas Tax
Sample Distribution of Pre-1985 (LGST) Oil Money

Assumptions:

1. $100,000 additional to be distributed
2. Distribution is pursuant to proposed law under SB49

County	Levy District	Levy District Distribution	County Total Distribution
BIG HORN	0026	$4.12	
BIG HORN	1023	$92.79	
BIG HORN	1025	$18.66	
BIG HORN	4023	$3.57	$119.14
BLAINE	0032	$0.00	
BLAINE	0034	$203.41	
BLAINE	0036	$0.00	
BLAINE	0043	$0.00	
BLAINE	0048	$0.00	
BLAINE	1028	$383.60	$587.02
CARBON	0068	$0.00	
CARBON	0075	$6,015.70	
CARBON	1058	$11.52	
CARBON	1861	$0.00	
CARBON	2058	$0.00	
CARBON	4056	$0.00	$6,027.22
CARTER	0086	$0.00	
CARTER	0090	$0.00	$0.00
CHOUTEAU	0144	$0.00	
CHOUTEAU	0161	$0.00	
CHOUTEAU	1137	$0.00	$0.00
CUSTER	0190	$0.00	$0.00
DANIELS	1193	$0.00	$0.00
DAWSON	0211	$378.18	
DAWSON	0215	$111.22	
DAWSON	0B93	$229.59	
DAWSON	1227	$41.37	
DAWSON	2206	$1,871.51	$2,631.87
FALLON	0243	$29.67	
FALLON	0254	$9,610.74	
FALLON	1243	$10,773.01	
FALLON	1255	$7,871.43	$28,284.85
FERGUS	1290	$0.00	$0.00
GARFIELD	0380	$222.13	
GARFIELD	0392	$19.19	$241.32
GLACIER	1400	$1,244.66	
GLACIER	1402	$5,706.94	$6,951.60
GOLDEN VALLEY	1406	$0.00	
GOLDEN VALLEY	1410	$0.00	$0.00

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1-16-97
SB 49

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Combined Oil and Gas Tax
Sample Distribution of Pre-1985 (LGST) Oil Money

Assumptions:

1. $100,000 additional to be distributed
2. Distribution is pursuant to proposed law under SB49

County	Levy District	Levy District Distribution	County Total Distribution
HILL	0424	$0.00	
HILL	0425	$0.00	
HILL	0445	$0.00	
HILL	0507	$0.00	
HILL	0C07	$0.00	
HILL	0C08	$0.00	
HILL	0C19	$8.36	
HILL	1427	$0.00	
HILL	1445	$0.00	$8.36
LIBERTY	0506	$1,083.65	
LIBERTY	0507	$0.00	
LIBERTY	0510	$815.50	
LIBERTY	1224	$12.77	$1,911.91
MC CONE	0566	$4.33	
MC CONE	1547	$265.61	$269.94
MUSSELSHELL	0600	$343.14	
MUSSELSHELL	1605	$522.57	
MUSSELSHELL	1607	$1,011.24	
MUSSELSHELL	2600	$332.47	$2,209.42
PETROLEUM	0641	$427.38	$427.38
PHILLIPS	0662	$0.00	
PHILLIPS	1658	$0.00	
PHILLIPS	1C03	$0.00	
PHILLIPS	5658	$0.00	
PHILLIPS	6C03	$0.00	$0.00
PONDERA	0671	$7.87	
PONDERA	0681	$13.91	
PONDERA	0684	$1.67	
PONDERA	1674	$2,421.24	
PONDERA	1679	$53.21	
PONDERA	2679	$0.00	
PONDERA	4674	$0.00	
PONDERA	5674	$0.00	
PONDERA	6674	$0.00	
PONDERA	7674	$0.00	$2,497.91
POWDER RIVER	0692	$167.33	
POWDER RIVER	0695	$915.23	$1,082.56
PRAIRIE	1725	$89.28	
PRAIRIE	4725	$7.56	$96.85

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Combined Oil and Gas Tax
Sample Distribution of Pre-1985 (LGST) Oil Money

Assumptions:

1. $100,000 additional to be distributed
2. Distribution is pursuant to proposed law under SB49

County	Levy District	Levy District Distribution	County Total Distribution
RICHLAND	0747	$0.00	
RICHLAND	0768	$585.64	
RICHLAND	1745	$3,693.93	
RICHLAND	1747	$0.00	
RICHLAND	1750	$6,950.75	
RICHLAND	3750	$48.38	
RICHLAND	3768	$5.75	
RICHLAND	4745	$1,579.72	
RICHLAND	4747	$45.96	
RICHLAND	4750	$83.13	
RICHLAND	5745	$342.57	
RICHLAND	8745	$1,843.65	$15,179.50
ROOSEVELT	0774	$1,008.30	
ROOSEVELT	1775	$2,722.82	
ROOSEVELT	1777	$547.09	
ROOSEVELT	1780	$981.18	
ROOSEVELT	1784	$4,802.21	
ROOSEVELT	1786	$546.54	$10,608.14
ROSEBUD	0607	$438.62	
ROSEBUD	1801	$997.44	$1,436.05
SHERIDAN	0837	$1,599.59	
SHERIDAN	1818	$2,700.12	
SHERIDAN	1821	$4,104.79	
SHERIDAN	1827	$5.06	
SHERIDAN	1830	$83.84	
SHERIDAN	1837	$607.83	
SHERIDAN	2818	$163.95	
SHERIDAN	3830	$144.55	
SHERIDAN	4821	$880.20	
SHERIDAN	5827	$1,224.96	$11,514.90
STILLWATER	0853	$0.00	
STILLWATER	0858	$0.00	
STILLWATER	1852	$0.00	
STILLWATER	4858	$0.00	$0.00
TETON	0889	$0.00	
TETON	0898	$551.80	
TETON	1883	$0.00	
TETON	1892	$32.60	$584.40
TOOLE	0915	$1.63	
TOOLE	1907	$163.50	
TOOLE	1910	$0.00	
TOOLE	2902	$1,950.95	$2,116.09

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Combined Oil and Gas Tax
Sample Distribution of Pre-1985 (LGST) Oil Money

Assumptions:

1. $100,000 additional to be distributed
2. Distribution is pursuant to proposed law under SB49

County	Levy District	Levy District Distribution	County Total Distribution
VALLEY	0927	$25.77	
VALLEY	0941	$323.82	
VALLEY	0C03	$0.00	
VALLEY	1932	$0.00	$349.58
WIBAUX	1954	$4,764.00	$4,764.00
YELLOWSTONE	0974	$70.34	
YELLOWSTONE	0985	$0.00	
YELLOWSTONE	1970	$29.66	$100.00
		$100,000.00	$100,000.00

MONTANA SENATE
1997 LEGISLATURE
LOCAL GOVERNMENT COMMITTEE

ROLL CALL DATE 1-16-97

NAME	PRESENT	ABSENT	EXCUSED
DOROTHY ECK	X		
SHARON ESTRADA	X		
BILL GLASER	X		
DON HARGROVE	X		
J. D. LYNCH	X		
WALT MC NUTT	X		
FRED VAN VALKENBURG	X		
MIKE SPRAGUE, VICE CHAIRMAN	X		
TOM BECK, CHAIRMAN	X		

SEN:1997
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CS-09

DATE 1-16-96

SENATE COMMITTEE ON Local Government

BILLS BEING HEARD TODAY: SB 49

< ■ > PLEASE PRINT < ■ >

Name	Representing	Bill No.	Check One: Support	Oppose
Gordon Morris	MMCO	49		
Art Kleinjan	Blaine Co	49		
ALICE KLEINJAN	" "	49		
Tom Daubert	Assn. Oil, Gas, Coal Counties	49		
Don Hartman	Don	49	✓	
		SCR		
LARRY BROWN	NMOGA	49	—	—

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

REGISTER.F10

MINUTES

MONTANA SENATE
55th LEGISLATURE - REGULAR SESSION

COMMITTEE ON LOCAL GOVERNMENT

Call to Order: By **CHAIRMAN TOM BECK**, on February 4, 1997, at 3:10 p.m., in Room 405.

ROLL CALL

Members Present:
Sen. Thomas A. "Tom" Beck, Chairman (R)
Sen. Mike Sprague, Vice Chairman (R)
Sen. Dorothy Eck (D)
Sen. Sharon Estrada (R)
Sen. Wm. E. "Bill" Glaser (R)
Sen. Don Hargrove (R)
Sen. John "J.D." Lynch (D)
Sen. Walter L. McNutt (R)
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Martha Colhoun, Legislative Services Division
Jodi Jones, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Committee Business Summary:
Hearing(s) & Date(s) Posted: SB 207, SB 214
Posted: January 29, 1997

Executive Action: SB 138 Do pass as amended
SB 159 Do pass
SB 207 Do pass
SB 49 Do pass

HEARING ON SB 207

Sponsor: SENATOR REINY JABS, SD 3, Hardin

Proponents:

Aaron Turns Plenty, Pryor Schools
Daniel Sybrant, Pryor Schools
Don Waldron, MT Rural Education Assoc.
Lance Melton, MT School Board Assoc.
Lynda Brannon, Indian Impact Schools

EXECUTIVE ACTION ON SB 138

Amendments:

Martha Colhoun explained the amendments for SB 138. (EXHIBIT 4)

Motion/Vote:

SENATOR LYNCH MOVED TO ADOPT THE AMENDMENTS. MOTION CARRIED UNANIMOUSLY.

Discussion:

SENATOR GLASER asked about the wording in the amendment, "been admitted to the practice of law" and should that practice of law be in Montana. SENATOR VAN VALKENBURG said in current law it doesn't talk about Montana. It is an implied requirement that it is practiced in this state and the law will be interpreted this way.

Motion/Vote:

SENATOR LYNCH MOVED SB 138 DO PASS AS AMENDED. MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON SB 159

MOTION/VOTE:

SENATOR LYNCH MOVED SB 159 DO PASS. MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON SB 207

Motion:

SENATOR LYNCH MOVED SB 207 DO PASS.

Discussion:

SENATOR LYNCH said this is a good bill for small districts and should be passed.

Vote:

MOTION TO DO PASS SB 207 CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON SB 49

Discussion:

SENATOR BILL GLASER said if anybody is big oil in the Legislature it is SENATOR DELWYN GAGE and local governments come in and support big oil because they get some of this money.

Motion:

SENATOR BILL GLASER MOVED SB 49 DO PASS.

Discussion:

SENATOR LYNCH asked if the cities are for this bill, but the counties are opposed to it. CHAIRMAN BECK said no, they had some concerns with the rates. The rates should be left alone because it won't amount to any significant difference.

Vote:

MOTION TO DO PASS SB 49 CARRIED UNANIMOUSLY.

SENATE STANDING COMMITTEE REPORT

February 5, 1997

MR. PRESIDENT:
We, your committee on Local Government having had under consideration SB 49 (first reading copy -- white), respectfully report that SB 49 do pass.

Signed: Sen. Tom Beck
Senator Tom Beck, Chair

TS Amd. Coord.
gn Sec. of Senate

270910SC.STS

MONTANA SENATE
1997 LEGISLATURE
LOCAL GOVERNMENT COMMITTEE

ROLL CALL DATE 2-04-97

NAME	PRESENT	ABSENT	EXCUSED
DOROTHY ECK	X		
SHARON ESTRADA	X		
BILL GLASER	X		
DON HARGROVE	X		
J. D. LYNCH	X		
WALT MC NUTT	X		
FRED VAN VALKENBURG	X		
MIKE SPRAGUE, VICE CHAIRMAN	X		
TOM BECK, CHAIRMAN	X		

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MINUTES

MONTANA HOUSE OF REPRESENTATIVES
55th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Chase Hibbard, on March 6, 1997, at 8:00 a.m., in Room 437.

ROLL CALL

Members Present:

Rep. Chase Hibbard, Chairman (R)
Rep. Robert R. Story, Jr., Vice Chairman (Majority) (R)
Rep. Robert R. "Bob" Ream, Vice Chairman (Minority) (D)
Rep. Peggy Arnott (R)
Rep. Paul Bankhead (R)
Rep. John C. Bohlinger (R)
Rep. Bill Carey (D)
Rep. Alvin A. Ellis, Jr. (R)
Rep. Marian W. Hanson (R)
Rep. Hal Harper (D)
Rep. Dan W. Harrington (D)
Rep. Rick Jore (R)
Rep. Scott J. Orr (R)
Rep. John "Sam" Rose (R)
Rep. William M. "Bill" Ryan (D)
Rep. Richard D. Simpkins (R)
Rep. Emily Swanson (D)
Rep. Lila V. Taylor (R)
Rep. Jack Wells (R)

Members Excused: Rep. Bob Raney (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Services Division
Donna Grace, Committee Secretary

Committee Business Summary:

Hearing(s) & Date(s) Posted: HB 595 (2/25)
SB 49 (2/17)
HB 566 (2/17)

Executive Action: SB 49 - Concur
HB 566 - Do Pass
HB 514 - Discussion Only
HB 417 - Discussion Only
HB 94 - Table
HB 393 - Removed from Table

HEARING ON SB 49

Opening Statement by Sponsor:

Sen. Del Gage, Senate District 43, opened the hearing on SB 49, a bill which would revise the distribution of oil and natural gas taxes for deficiencies and credits. The bill was drafted at the request of the Department of Revenue. *{Tape: 1; Side: A; Approx. Time Count: 2.2.}*

Proponents' Testimony:

Don Hoffman, Department of Revenue. **EXHIBIT 1.** *{Tape: 1; Side: a; Approx. Time Count: 5.3.}*

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

{Tape: 1; Side: A; Approx. Time Count: 8.2.}

Closing by Sponsor:

Rep. Gage closed the hearing. *{Tape: 1; Side: A; Approx. Time Count: 19.4.}*

HEARING ON HB 595

Opening Statement by Sponsor:

Rep. Dick Simpkins, House District 49, presented a bill proposing a constitutional amendment to prohibit state government from levying property tax. **EXHIBIT 2.** *{Tape: 1; Side: A; Approx. Time Count: 27.1.}*

Proponents' Testimony:

Gordon Morris, Montana Association of Counties. *{Tape: 1; Side: A; Approx. Time Count: 27.1.}*

Opponents' Testimony:

Eric Feaver, Montana Education Association. *{Tape: 1; Side: B; Approx. Time Count: 1.7.}*

Darrell Holzer, AFL-CIO. *{Tape: 1; Side: B; Approx. Time Count: 5.0.}*

Discussion:

EXHIBIT 4. *{Tape: 2; Side: B; Approx. Time Count: 20.5.}*

Motion/Vote:

Rep. Simpkins moved an amendment. **EXHIBIT 5** . The motion passed 19 - 1, with Rep. Jore voting no. *{Tape: 2; Side: B; Approx. Time Count: 24.2.}*

Motion:

Rep. Simpkins proposed a conceptual amendment to include families in which only one parent was employed. The majority supported the amendment but no further action was taken on the bill. *{Tape: 3; Side: A; Approx. Time Count: 3.5.}*

EXECUTIVE ACTION ON HB 94

Motion:

Rep. Orr moved that HB 94 do pass. *{Tape: 3; Side: A; Approx. Time Count: 12.1.}*

Motion/Vote:

Rep. Rose moved to Table HB 94. On a voice vote the motion passed 19 - 1, with Rep. Simpkins voting no. *{Tape: 3; Side: A; Approx. Time Count: 12.5.}*

EXECUTIVE ACTION ON SB 49.

Motion/Vote:

Rep. Hanson moved that SB 49 be concurred in. On a voice vote the motion carried 19 - 1, with Rep. Arnott voting no. *{Tape: 3; Side: A; Approx. Time Count: 14.0.}*

EXECUTIVE ACTION ON HB 566

Motion/Vote:

Rep. Ream moved that HB 566 do pass. On a voice vote the motion passed 20 - 0. *{Tape: 3; Side: A; Approx. Time Count: 16.3.}*

EXECUTIVE ACTION ON HB 393

Motion/Vote:

Rep. Simpkins moved to remove HB 393 from the table for amendment. On a roll call vote, the motion passed 13 - 7, with Reps. Ryan, Carey, Harrington, Swanson, Harper, Raney and Ream voting no. *{Tape: 3; Side: A; Approx. Time Count: 19.2.}*

Montana Department of Revenue
In Support of Senate Bill 49
Current Law Example

EXHIBIT 1
DATE 3/6/97
SB 49

Assumptions:
$50,000 of both Crude Oil and Natural Gas taxes to be distributed.

		OIL DISTRIBUTION		GAS DISTRIBUTION		TOTAL DISTRIBUTION	
COUNTY	LEVY DISTRICT	Levy District Distribution	County Distribution	Levy District Distribution	County Distribution	Levy District Distribution	County Distribution
BIG HORN	0026	$3.56		$0.00		$3.56	
BIG HORN	1023	$49.42		$0.00		$49.42	
BIG HORN	1025	$28.90		$0.00		$28.90	
BIG HORN	4023	$1.76	$83.65	$0.00	$0.00	$1.76	$83.65
BLAINE	0032	$0.00		$258.40		$258.40	
BLAINE	0034	$88.65		$818.70		$907.35	
BLAINE	0036	$0.00		$511.33		$511.33	
BLAINE	0043	$0.00		$202.83		$202.83	
BLAINE	0048	$0.00		$3,852.65		$3,852.65	
BLAINE	1028	$120.06	$208.71	$3,259.38	$8,903.30	$3,379.44	$9,112.01
CARBON	0068	$0.00		$0.00		$0.00	
CARBON	0075	$2,946.99		$309.13		$3,256.12	
CARBON	1058	$13.98		$1,107.21		$1,121.19	
CARBON	1861	$0.00		$0.00		$0.00	
CARBON	2058	$0.00		$0.00		$0.00	
CARBON	4056	$0.00	$2,960.97	$0.00	$1,416.34	$0.00	$4,377.31
CARTER	0086	$0.00		$0.00		$0.00	
CARTER	0090	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CHOUTEAU	0144	$0.00		$1,097.01		$1,097.01	
CHOUTEAU	0161	$0.00		$39.52		$39.52	
CHOUTEAU	1137	$0.00	$0.00	$97.07	$1,233.59	$97.07	$1,233.59
CUSTER	0190	$0.00	$0.00	$349.76	$349.76	$349.76	$349.76
DANIELS	1193	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
DAWSON	0211	$205.50		$0.00		$205.50	
DAWSON	0215	$55.92		$0.00		$55.92	
DAWSON	0B93	$110.11		$0.00		$110.11	
DAWSON	1227	$18.28		$0.00		$18.28	
DAWSON	2206	$896.39	$1,286.20	$0.00	$0.00	$896.39	$1,286.20
FALLON	0243	$14.03		$0.52		$14.55	
FALLON	0254	$5,369.23		$1,002.91		$6,372.15	
FALLON	1243	$4,466.94		$2,144.38		$6,611.32	
FALLON	1255	$3,652.89	$13,503.09	$185.85	$3,333.66	$3,838.74	$16,836.75
FERGUS	1290	$0.00	$0.00	$9.72	$9.72	$9.72	$9.72
GARFIELD	0380	$116.97		$0.00		$116.97	
GARFIELD	0392	$8.94	$125.91	$0.00	$0.00	$8.94	$125.91
GLACIER	1400	$856.46		$569.08		$1,425.55	
GLACIER	1402	$2,457.49	$3,313.96	$3,177.58	$3,746.67	$5,635.08	$7,060.62
GOLD. VALL.	1406	$0.00		$64.63		$64.63	
GOLD. VALL.	1410	$0.00	$0.00	$0.00	$64.63	$0.00	$64.63
HILL	0424	$0.00		$1,104.57		$1,104.57	
HILL	0425	$0.00		$0.00		$0.00	
HILL	0445	$0.00		$916.32		$916.32	
HILL	0507	$0.00		$0.15		$0.15	
HILL	0C07	$0.00		$101.65		$101.65	
HILL	0C08	$0.00		$0.00		$0.00	
HILL	0C19	$3.37		$43.32		$46.69	
HILL	1427	$0.00		$7,406.42		$7,406.42	
HILL	1445	$0.00	$3.37	$44.91	$9,617.33	$44.91	$9,620.70
LIBERTY	0506	$523.66		$942.82		$1,466.48	
LIBERTY	0507	$0.00		$274.63		$274.63	
LIBERTY	0510	$435.16		$807.95		$1,243.11	
LIBERTY	1224	$6.59	$965.42	$26.81	$2,052.21	$33.41	$3,017.63
MC CONE	0566	$0.00		$0.00		$0.00	
MC CONE	1547	$108.67	$108.67	$0.00	$0.00	$108.67	$108.67
MUSSELSHELL	0600	$295.92		$0.00		$295.92	
MUSSELSHELL	1605	$418.89		$0.00		$418.89	
MUSSELSHELL	1607	$539.62		$0.00		$539.62	
MUSSELSHELL	2600	$638.89	$1,893.32	$0.00	$0.00	$638.89	$1,893.32
PETROLEUM	0641	$198.17	$198.17	$0.00	$0.00	$198.17	$198.17
PHILLIPS	0662	$0.00		$3,737.98		$3,737.98	
PHILLIPS	1658	$0.00		$154.94		$154.94	
PHILLIPS	1C03	$0.00		$6,497.37		$6,497.37	
PHILLIPS	5658	$0.00		$32.41		$32.41	
PHILLIPS	6C03	$0.00	$0.00	$1,659.78	$12,082.47	$1,659.78	$12,082.47

Hoffman

Montana Department of Revenue
In Support of Senate Bill 49
Current Law Example

Assumptions:
$50,000 of both Crude Oil and Natural Gas taxes to be distributed.

		OIL DISTRIBUTION		GAS DISTRIBUTION		TOTAL DISTRIBUTION	
COUNTY	LEVY DISTRICT	Levy District Distribution	County Distribution	Levy District Distribution	County Distribution	Levy District Distribution	County Distribution
PONDERA	0671	$2.91		$0.00		$2.91	
PONDERA	0681	$5.51		$7.49		$13.00	
PONDERA	0684	$0.90		$0.00		$0.90	
PONDERA	1674	$1,108.18		$30.88		$1,139.06	
PONDERA	1679	$13.61		$63.70		$77.31	
PONDERA	2679	$0.00		$0.00		$0.00	
PONDERA	4674	$0.00		$16.79		$16.79	
PONDERA	5674	$0.00		$99.89		$99.89	
PONDERA	6674	$0.42		$3.98		$4.41	
PONDERA	7674	$0.00	$1,131.53	$36.94	$259.66	$36.94	$1,391.19
POWDER RIVER	0692	$84.02		$0.00		$84.02	
POWDER RIVER	0695	$544.40	$628.41	$3.39	$3.39	$547.79	$631.81
PRAIRIE	1725	$37.87		$0.00		$37.87	
PRAIRIE	4725	$3.63	$41.50	$0.01	$0.01	$3.64	$41.51
RICHLAND	0747	$0.00		$0.00		$0.00	
RICHLAND	0768	$537.81		$7.32		$545.13	
RICHLAND	1745	$1,790.54		$95.50		$1,886.04	
RICHLAND	1747	$0.00		$0.00		$0.00	
RICHLAND	1750	$3,690.68		$199.70		$3,890.38	
RICHLAND	3750	$21.77		$0.63		$22.40	
RICHLAND	3768	$0.79		$0.00		$0.79	
RICHLAND	4745	$733.87		$116.00		$849.88	
RICHLAND	4747	$21.55		$0.00		$21.55	
RICHLAND	4750	$43.74		$2.92		$46.65	
RICHLAND	5745	$145.20		$10.69		$155.89	
RICHLAND	8745	$1,000.70	$7,986.65	$98.41	$531.16	$1,099.11	$8,517.81
ROOSEVELT	0774	$524.36		$0.00		$524.36	
ROOSEVELT	1775	$1,311.49		$0.00		$1,311.49	
ROOSEVELT	1777	$322.19		$33.25		$355.44	
ROOSEVELT	1780	$544.90		$0.00		$544.90	
ROOSEVELT	1784	$2,378.26		$80.30		$2,458.56	
ROOSEVELT	1786	$201.67	$5,282.87	$3.50	$117.05	$205.17	$5,399.92
ROSEBUD	0607	$213.98		$0.00		$213.98	
ROSEBUD	1801	$799.29	$1,013.28	$0.00	$0.00	$799.29	$1,013.28
SHERIDAN	0837	$673.73		$61.71		$735.44	
SHERIDAN	1818	$1,236.26		$12.25		$1,248.51	
SHERIDAN	1821	$1,929.70		$95.28		$2,024.98	
SHERIDAN	1827	$3.52		$0.00		$3.52	
SHERIDAN	1830	$83.07		$0.00		$83.07	
SHERIDAN	1837	$279.08		$5.68		$284.77	
SHERIDAN	2818	$49.38		$0.00		$49.38	
SHERIDAN	3830	$65.63		$0.00		$65.63	
SHERIDAN	4821	$422.98		$9.76		$432.74	
SHERIDAN	5827	$663.73	$5,407.09	$26.81	$211.49	$690.53	$5,618.57
STILLWATER	0853	$0.00		$0.00		$0.00	
STILLWATER	0858	$0.00		$0.00		$0.00	
STILLWATER	1852	$0.00		$0.00		$0.00	
STILLWATER	4858	$0.00	$0.00	$363.10	$363.10	$363.10	$363.10
TETON	0889	$0.00		$0.00		$0.00	
TETON	0898	$253.78		$0.00		$253.78	
TETON	1883	$0.00		$0.00		$0.00	
TETON	1892	$14.88	$268.66	$0.00	$0.00	$14.88	$268.66
TOOLE	0915	$1.46		$1,101.62		$1,103.09	
TOOLE	1907	$89.31		$260.11		$349.42	
TOOLE	1910	$0.00		$588.37		$588.37	
TOOLE	2902	$961.42	$1,052.20	$1,842.95	$3,793.06	$2,804.38	$4,845.26
VALLEY	0927	$12.01		$0.00		$12.01	
VALLEY	0941	$170.51		$0.00		$170.51	
VALLEY	0C03	$0.00		$917.53		$917.53	
VALLEY	1932	$0.00	$182.52	$993.22	$1,910.75	$993.22	$2,093.27
WIBAUX	1954	$2,279.15	$2,279.15	$0.66	$0.66	$2,279.81	$2,279.81
YELLOWSTONE	0974	$61.08		$0.00		$61.08	
YELLOWSTONE	0985	$0.00		$0.00		$0.00	
YELLOWSTONE	1970	$13.63	$74.71	$0.00	$0.00	$13.63	$74.71
		$50,000.00	$50,000.00	$50,000.00	$50,000.00	$100,000.00	$100,000.00

HOUSE STANDING COMMITTEE REPORT

March 6, 1997

Mr. Speaker: We, the committee on **Taxation** report that **Senate Bill 49** (third reading copy -- blue) **be concurred in**.

Signed: Chase Hibbard

Chase Hibbard, Chair

Carried by: Rep. Rose

Committee Vote:
Yes 19, No 1.

3/6
mp

491325SC.Hgd

HOUSE TAXATION COMMITTEE

ROLL CALL

DATE OF MEETING: March 6, 1997

Name	Present	Absent	Excused
Rep. Peggy Arnott	✓		
Rep. Paul Bankhead	✓		
Rep. John Bohlinger	✓		
Rep. Bill Carey	✓		
Rep. Alvin Ellis, Jr.	✓		
Rep. Marian Hanson	✓		
Rep. Hal Harper	✓		
Rep. Dan Harrington	✓		
Rep. Rick Jore	✓		
Rep. Scott J. Orr	✓		
Rep. Bob Raney			✓
Rep. Bob Ream	✓		
Rep. Sam Rose	✓		
Rep. Bill Ryan	✓		
Rep. Robert Story	✓		
Rep. Richard Simpkins	✓		
Rep. Emily Swanson	✓		
Rep. Lila Taylor	✓		
Rep. Jack Wells	✓		
Chairman Chase Hibbard	✓		

HOUSE TAXATION COMMITTEE
ROLL CALL VOTE

DATE OF MEETING: 3/6/97

BILL NO. SB 49

MOTION: Hanson Concur

Rose to Carry

Name	Yes	No	Comment
Rep. Bob Story			
Rep. Scott Orr			
Rep. Bill Ryan			
Rep. Peggy Arnott		✓	
Rep. Bill Carey			
Rep. Sam Rose			
Rep. Jack Wells	19-1		
Rep. Dan Harrington			
Rep. Alvin Ellis			
Rep. Rick Jore			
Rep. Dick Simpkins			
Rep. Paul Bankhead			
Rep. John Bohlinger			
Rep. Emily Swanson			
Rep. Lila Taylor			
Rep. Marian Hanson			
Rep. Hal Harper			
Rep. Bob Raney			
Rep. Bob Ream			
Chairman Chase Hibbard			

VISITOR REGISTER

HOUSE TAXATION COMMITTEE

DATE: 3/6/97

BILL NO: SB 49 SPONSOR: Sen. Gage

NAME AND ADDRESS (PLEASE PRINT)	REPRESENTING	TYPE OF WITNESS		
		Informa-tional	Support	Oppose

Please leave prepared testimony with secretary.
Witness statement forms are available if you care to submit written testimony.